

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&

THE HONOURABLE MR. JUSTICE K.T.SANKARAN

TUESDAY, THE 26TH JUNE 2007 / 5TH ASHADHA 1929

WA.No. 1506 of 2007

AGAINST THE JUDGEMENT IN WPC.6061/2007 Dated 16/03/2007
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APPELLANTS: RESPONDENTS:

1. THE STATE OF KERALA,
REPRESENTED BY SECRETARY (TAXES) DEPARTMENT OF
REVENUE, SECRETARIAT, THIRUVANANTHAPURAM.
2. COMMISSIONER OF COMMERCIAL TAXES,
SPECIAL CIRCLE, THIRUVANANTHAPURAM.
3. THE ASSISTANT COMMISSIONER (ASSESSMENT),
SPECIAL CIRCLE, THIRUVANANTHAPURAM.
4. THE ASSISTANT COMMISSIONER (KGST),
COMMERCIAL TAX SPECOAL CIRCLE, THIRUVANANTHAPURAM.
5. THE INSPECTING ASST.COMMISSIONER,
COMMERCIAL TAXES.

BY SPL. GOVERNMENT PLEADER (SRI V.V.ASHOKAN)

RESPONDENTS: PETITIONERS:

1. PAUL MATHEW,
GRACE ONLINE, T.C.NO.6/884, CORPORATION SHOPPING
COMPLEX, VATTIYOORKAVU, THIRUVANANTHAPURAM.
2. SASIDHARAN GOVINDAN,
JAYA ENTERPRISES, OPP. CSB,MURUKKUMPUZHA JUNCTION,
THIRUVANANTHAPURAM.
3. C. LATHIKA,
LALS ONLINE, NEAR KAVITHA TEXTILES,
PALODE JUNCTION, THIRUVANANTHAPURAM.
4. SYMON IDUCULLA,
M/S. GEE VARGHESE IDUCULLA & CO.,

PUTHOOR, KOLLAM.

5. SHAJI THOMAS,
MOSERN SUPER LOTTO, THIRUVALLA, PATHANAMTHITTA.
6. MARY GEORGE,
SANKARAMANGALAM SUPER LOTTO HOUSE,
THIRUVALLA, PATHANAMTHITTA.
7. PREMKUMAR P.,
EX-MEN ELECTRONICS, PATHANAD P.O., KOTTAYAM.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION
ON 26/06/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN, J.

W.A.Nos.1506 of 2007

Dated, this the 26th day of June, 2007

JUDGMENT

H.L.Dattu, C.J.

This writ appeal is filed by the State against the orders passed by the learned Single Judge in W.P.(C) No.6061 of 2007 dated 16th March, 2007.

2. We find no merit in the writ appeal. The order passed by the learned Single judge is in consonance with the Constitution Bench decision of the Hon'ble Supreme Court in **Sunrise Associates v. Government of NCT of Delhi & Ors.** [(2006) 5 SCC 603]. Accordingly, the writ appeal requires to be rejected and it is rejected. Ordered accordingly.

**(H.L.DATTU)
CHIEF JUSTICE**

**(K.T.SANKARAN)
JUDGE**

mt/-